



26 licenses; amending ss. 206.03 and 206.045, F.S.;

27 conforming provisions to changes made by this act;

28 repealing ss. 206.405 and 206.406, F.S., relating to

29 the receipt and deposit of funds received from the

30 payment of certain motor fuel license taxes; amending

31 s. 206.41, F.S.; deleting the fee deducted from

32 quarterly motor fuel refund claims to qualified

33 taxpayers; amending ss. 206.9943, 206.9952, and

34 206.9865, F.S.; deleting application and renewal fees

35 for pollutant tax, natural gas fuel retailer, and

36 aviation fuel tax licenses; amending 210.20, F.S.;

37 deleting specified cigarette taxes from being

38 deposited into a specified trust fund for biomedical

39 research purposes; amending s. 212.031, F.S.; reducing

40 the tax levied on the renting, leasing, letting, and

41 granting of a license for the use of real property;

42 providing applicability; amending s. 212.04, F.S.;

43 authorizing refunds or credits of taxes paid on

44 admissions subsequently resold to exempt entities;

45 amending s. 212.0515, F.S.; deleting provisions

46 relating to required notice by vending machine

47 operators, awards for reporting certain violations,

48 and penalties for certain violations; amending s.

49 212.0596, F.S.; deleting authority for the department

50 to establish a waiver for certain registration fees;

51 amending s. 212.08, F.S.; revising the sales and use  
52 tax exemption for certain farm trailers; exempting  
53 certain animal and aquaculture health products,  
54 fencing materials, and oxygen products from the sales  
55 and use tax; specifying the total amount of community  
56 contribution tax credits that may be granted for  
57 contributions made to eligible sponsors of specified  
58 projects; extending the expiration date of the  
59 community contribution tax credit program; providing  
60 sales tax exemptions for products used to absorb  
61 menstrual flow, diapers, and incontinence products;  
62 providing an annual sales tax holiday for purchases of  
63 certain clothing and footwear by eligible military  
64 veterans; authorizing certain dealers to opt out of  
65 participating in such tax exemption; providing  
66 requirements to opt out of participation; authorizing  
67 the department to adopt rules; providing a sales tax  
68 exemption for certain sales between related persons as  
69 described under specified federal laws and  
70 regulations; providing requirements for such  
71 exemption; providing definitions; amending s. 212.18,  
72 F.S.; deleting the application fees to obtain a  
73 certificate of registration as a sales tax dealer;  
74 amending s. 220.03, F.S.; extending the expiration  
75 date for the definitions of the terms "community

76 contribution" and "project" in the income tax code;  
 77 amending s. 220.183, F.S.; specifying the total amount  
 78 of community contribution tax credits that may be  
 79 granted for contributions made to eligible sponsors of  
 80 specified projects; extending the expiration date of  
 81 specified provisions relating to community  
 82 contribution tax credits; amending s. 220.1845, F.S.;  
 83 specifying the tax credits available for contaminated  
 84 site rehabilitation in a specified year and annually  
 85 thereafter; amending s. 220.196, F.S.; specifying the  
 86 amount of research and development tax credits that  
 87 may be granted to business enterprises in a specified  
 88 year; amending s. 220.222, F.S.; deleting a provision  
 89 that limits the time period for filing certain  
 90 corporate income tax filings; amending s. 220.33,  
 91 F.S.; specifying filing days for estimated payments  
 92 for corporate income tax purposes; amending s. 320.10,  
 93 F.S.; exempting certain marine boat trailers from  
 94 license taxes; amending s. 336.021, F.S.; authorizing  
 95 a county to reimpose a current local option fuel tax  
 96 rate under certain circumstances; amending 336.025,  
 97 F.S.; authorizing a county to reimpose a current local  
 98 option fuel tax rate under certain circumstances;  
 99 requiring the rescission of such rate on a specified  
 100 date; amending s. 376.30781, F.S.; revising the total

101 amount of tax credits that may be granted for the  
 102 rehabilitation of drycleaning-solvent-contaminated  
 103 sites and brownfield sites in a specified year and  
 104 annually thereafter; amending s. 376.70, F.S.;

105 deleting provisions relating to drycleaning facility  
 106 registration fees; amending s. 376.71, F.S.;

107 conforming provisions to changes made by this act;  
 108 amending s. 376.75, F.S.; deleting the registration  
 109 fee for a certain pollutant tax license to import  
 110 perchloroethylene; amending ss. 443.131 and 443.141,  
 111 F.S.; revising the date on which certain employer  
 112 contributions are due; providing a definition;

113 amending s. 443.163, F.S.; authorizing the tax  
 114 collection service provider to waive penalties for  
 115 late-filed returns under certain circumstances;

116 amending s. 563.01, F.S.; revising the definitions of  
 117 the terms "beer" and "malt beverage" for purposes of  
 118 the Beverage Law; amending s. 624.5105, F.S.;

119 specifying the total amount of community contribution  
 120 tax credits that may be granted each fiscal year;

121 extending the expiration date of specified provisions  
 122 relating to community contribution tax credits;

123 amending s. 733.2121, F.S.; requiring a personal  
 124 representative to serve notice of creditors on the  
 125 department only if the department is a creditor;

126 providing sales tax exemptions for the retail sale of  
 127 certain clothing, school supplies, personal computers,  
 128 personal computer-related accessories, disaster  
 129 preparedness supplies, and educational textbooks and  
 130 instructional materials during specified periods;  
 131 providing exceptions; authorizing, and providing  
 132 requirements for, certain dealers to opt out of  
 133 participating in such tax exemption; authorizing the  
 134 department to adopt emergency rules; amending s.  
 135 206.998, F.S.; conforming provisions to changes made  
 136 by this act; providing repeal dates; providing for  
 137 retroactive application; providing applicability;  
 138 providing appropriations; providing effective dates.

139  
 140 Be It Enacted by the Legislature of the State of Florida:

141  
 142 Section 1. Paragraph (c) is added to subsection (4) of  
 143 section 196.1975, Florida Statutes, to read:

144 196.1975 Exemption for property used by nonprofit homes  
 145 for the aged.—Nonprofit homes for the aged are exempt to the  
 146 extent that they meet the following criteria:

147 (4)

148 (c) Each not-for-profit corporation applying for an  
 149 exemption under paragraph (a) must file with its annual  
 150 application for exemption an affidavit approved by the

151 Department of Revenue from each person who occupies a unit or  
 152 apartment stating the person's income. The affidavit is prima  
 153 facie evidence of the person's income. The corporation is not  
 154 required to provide an affidavit from a resident who is a  
 155 totally and permanently disabled veteran who meets the  
 156 requirements of s. 196.081. If, at a later time, the property  
 157 appraiser determines that additional documentation proving an  
 158 affiant's income is necessary, the property appraiser may  
 159 request such documentation.

160 Section 2. Effective January 1, 2018, section 196.1978,  
 161 Florida Statutes, is amended to read:

162 196.1978 Affordable housing property exemption.—

163 (1) Property used to provide affordable housing to  
 164 eligible persons as defined by s. 159.603 and natural persons or  
 165 families meeting the extremely-low-income, very-low-income, low-  
 166 income, or moderate-income limits specified in s. 420.0004,  
 167 which is owned entirely by a nonprofit entity that is a  
 168 corporation not for profit, qualified as charitable under s.  
 169 501(c)(3) of the Internal Revenue Code and in compliance with  
 170 Rev. Proc. 96-32, 1996-1 C.B. 717, is considered property owned  
 171 by an exempt entity and used for a charitable purpose, and those  
 172 portions of the affordable housing property that provide housing  
 173 to natural persons or families classified as extremely low  
 174 income, very low income, low income, or moderate income under s.  
 175 420.0004 are exempt from ad valorem taxation to the extent

176 authorized under s. 196.196. All property identified in this  
177 section must comply with the criteria provided under s. 196.195  
178 for determining exempt status and applied by property appraisers  
179 on an annual basis. The Legislature intends that any property  
180 owned by a limited liability company which is disregarded as an  
181 entity for federal income tax purposes pursuant to Treasury  
182 Regulation 301.7701-3(b)(1)(ii) be treated as owned by its sole  
183 member.

184 (2) (a) Notwithstanding ss. 196.195 and 196.196, property  
185 in a multifamily project that meets the requirements of this  
186 paragraph is considered property used for a charitable purpose  
187 and shall receive a 50 percent discount from the amount of ad  
188 valorem tax otherwise owed beginning in the 16th year of the  
189 term of the recorded agreement on those portions of the  
190 affordable housing property that provide housing to natural  
191 persons or families meeting the extremely-low-income, very-low-  
192 income, or low-income limits specified in s. 420.0004. The  
193 multifamily project must:

194 1. Contain more than 70 units that are used to provide  
195 affordable housing to natural persons or families meeting the  
196 extremely-low-income, very-low-income, or low-income limits  
197 specified in s. 420.0004; and

198 2. Be subject to an agreement with the Florida Housing  
199 Finance Corporation recorded in the official records of the  
200 county in which the property is located to provide affordable

201 housing to natural persons or families meeting the extremely-  
 202 low-income, very-low-income, or low-income limits specified in  
 203 s. 420.0004.

204  
 205 This discount terminates if the property no longer serves  
 206 extremely-low-income, very-low-income, or low-income persons  
 207 pursuant to the recorded agreement.

208 (b) To receive the discount under paragraph (a), a  
 209 qualified applicant must submit an application to the county  
 210 property appraiser by March 1.

211 (c) The property appraiser shall apply the discount by  
 212 reducing the taxable value on those portions of the affordable  
 213 housing property that provide housing to natural persons or  
 214 families meeting the extremely-low-income, very-low-income, or  
 215 low-income limits specified in s. 420.0004 before certifying the  
 216 tax roll to the tax collector.

217 1. The property appraiser shall first ascertain all other  
 218 applicable exemptions, including exemptions provided pursuant to  
 219 local option, and deduct all other exemptions from the assessed  
 220 value.

221 2. Fifty percent of the remaining value shall be  
 222 subtracted to yield the discounted taxable value.

223 3. The resulting taxable value shall be included in the  
 224 certification for use by taxing authorities in setting millage.

225 4. The property appraiser shall place the discounted

226 amount on the tax roll when it is extended.

227 Section 3. Effective upon this act becoming a law, section  
228 198.30, Florida Statutes, is amended to read:

229 198.30 Circuit judge to report names of decedents, etc.—  
230 Each circuit judge of this state shall, on or before the 10th  
231 day of every month, notify the Agency for Health Care  
232 Administration ~~department~~ of the names of all decedents; the  
233 names and addresses of the respective personal representatives,  
234 administrators, or curators appointed; the amount of the bonds,  
235 if any, required by the court; and the probable value of the  
236 estates, in all estates of decedents whose wills have been  
237 probated or propounded for probate before the circuit judge or  
238 upon which letters testamentary or upon whose estates letters of  
239 administration or curatorship have been sought or granted,  
240 during the preceding month; and such report shall contain any  
241 other information which the circuit judge may have concerning  
242 the estates of such decedents. ~~In addition, a copy of this~~  
243 ~~report shall be provided to the Agency for Health Care~~  
244 ~~Administration.~~ A circuit judge shall also furnish forthwith  
245 such further information, from the records and files of the  
246 circuit court in regard to such estates, as the department may  
247 from time to time require.

248 Section 4. Paragraph (c) of subsection (11) of section  
249 192.001, Florida Statutes, is amended to read:

250 192.001 Definitions.—All definitions set out in chapters 1

251 and 200 that are applicable to this chapter are included herein.  
252 In addition, the following definitions shall apply in the  
253 imposition of ad valorem taxes:

254 (11) "Personal property," for the purposes of ad valorem  
255 taxation, shall be divided into four categories as follows:

256 (c)1. "Inventory" means only those chattels consisting of  
257 items commonly referred to as goods, wares, and merchandise (as  
258 well as inventory) which are held for sale or lease to customers  
259 in the ordinary course of business. Supplies and raw materials  
260 shall be considered to be inventory only to the extent that they  
261 are acquired for sale or lease to customers in the ordinary  
262 course of business or will physically become a part of  
263 merchandise intended for sale or lease to customers in the  
264 ordinary course of business. Partially finished products which  
265 when completed will be held for sale or lease to customers in  
266 the ordinary course of business shall be deemed items of  
267 inventory. All livestock shall be considered inventory. Items of  
268 inventory held for lease to customers in the ordinary course of  
269 business, rather than for sale, shall be deemed inventory only  
270 prior to the initial lease of such items. For the purposes of  
271 this section, fuels used in the production of electricity shall  
272 be considered inventory.

273 2. "Inventory" also means construction and agricultural  
274 equipment weighing 1,000 pounds or more that is returned to a  
275 dealership under a rent-to-purchase option and held for sale to

276 customers in the ordinary course of business. This subparagraph  
277 may not be considered in determining whether property that is  
278 not construction and agricultural equipment weighing 1,000  
279 pounds or more that is returned under a rent-to-purchase option  
280 is inventory under subparagraph 1.

281 Section 5. Effective January 1, 2018, subsections (2),  
282 (3), and (4), and paragraph (b) of subsection (8) of section  
283 206.02, Florida Statutes, are amended to read:

284 206.02 Application for license; temporary license;  
285 terminal suppliers, importers, exporters, blenders, biodiesel  
286 manufacturers, and wholesalers.-

287 (2) To procure a terminal supplier license, a person shall  
288 file with the department an application under oath, and in such  
289 form as the department may prescribe, setting forth:

290 (a) The name under which the person will transact business  
291 within the state and that person's registration number under s.  
292 4101 of the Internal Revenue Code.

293 (b) The location, with street number address, of his or  
294 her principal office or place of business and the location where  
295 records will be made available for inspection.

296 (c) The name and complete residence address of the owner  
297 or the names and addresses of the partners, if such person is a  
298 partnership, or of the principal officers, if such person is a  
299 corporation or association; and, if such person is a corporation  
300 organized under the laws of another state, territory, or

301 country, he or she shall also indicate the state, territory, or  
 302 country where the corporation is organized and the date the  
 303 corporation was registered with the Department of State as a  
 304 foreign corporation authorized to transact business in the  
 305 state.

306  
 307 ~~The application shall require a \$30 license tax.~~ Each license  
 308 shall be renewed annually through application, ~~including an~~  
 309 ~~annual \$30 license tax.~~

310 (3) To procure an importer, exporter, or blender of motor  
 311 fuels license, a person shall file with the department an  
 312 application under oath, and in such form as the department may  
 313 prescribe, setting forth:

314 (a) The name under which the person will transact business  
 315 within the state.

316 (b) The location, with street number address, of his or  
 317 her principal office or place of business and the location where  
 318 records will be made available for inspection.

319 (c) The name and complete residence address of the owner  
 320 or the names and addresses of the partners, if such person is a  
 321 partnership, or of the principal officers, if such person is a  
 322 corporation or association; and, if such person is a corporation  
 323 organized under the laws of another state, territory, or  
 324 country, he or she shall also indicate the state, territory, or  
 325 country where the corporation is organized and the date the

326 corporation was registered with the Department of State as a  
327 foreign corporation authorized to transact business in the  
328 state.

329

330 ~~The application shall require a \$30 license tax.~~ Each license  
331 shall be renewed annually through application, ~~including an~~  
332 ~~annual \$30 license tax.~~

333 (4) To procure a wholesaler of motor fuel license, a  
334 person shall file with the department an application under oath  
335 and in such form as the department may prescribe, setting forth:

336 (a) The name under which the person will transact business  
337 within the state.

338 (b) The location, with street number address, of his or  
339 her principal office or place of business within this state and  
340 the location where records will be made available for  
341 inspection.

342 (c) The name and complete residence address of the owner  
343 or the names and addresses of the partners, if such person is a  
344 partnership, or of the principal officers, if such person is a  
345 corporation or association; and, if such person is a corporation  
346 organized under the laws of another state, territory, or  
347 country, he or she shall also indicate the state, territory, or  
348 country where the corporation is organized and the date the  
349 corporation was registered with the Department of State as a  
350 foreign corporation authorized to transact business in the

351 state.

352

353 ~~The application shall require a \$30 license tax.~~ Each license  
 354 shall be renewed annually through application, ~~including an~~  
 355 ~~annual \$30 license fee.~~

356 (8)

357 (b) Notwithstanding the provisions of this chapter  
 358 requiring a license ~~tax~~ and a bond or criminal background check,  
 359 the department may issue a temporary license as an importer or  
 360 exporter to a person who holds a valid Florida wholesaler  
 361 license or to a person who is an unlicensed dealer. A license  
 362 may be issued under this subsection only to a business that has  
 363 a physical location in this state and holds a valid Florida  
 364 sales and use tax certificate of registration or that holds a  
 365 valid fuel license issued by another state.

366 Section 6. Effective January 1, 2018, subsection (3) and  
 367 paragraph (b) of subsection (5) of section 206.021, Florida  
 368 Statutes, are amended to read:

369 206.021 Application for license; carriers.—

370 (3) ~~The application shall require a \$30 license tax.~~ Each  
 371 license shall be renewed annually through application, ~~including~~  
 372 ~~an annual \$30 license tax.~~

373 (5)

374 (b) Notwithstanding the provisions of this chapter  
 375 requiring a license ~~tax~~ and a bond or criminal background check,

376 the department may issue a temporary license as a carrier to a  
 377 person who holds a valid Florida wholesaler, importer, exporter,  
 378 or blender license or to a person who is an unlicensed dealer. A  
 379 license may be issued under this subsection only to a business  
 380 that has a physical location in this state and holds a valid  
 381 Florida sales and use tax certificate of registration or that  
 382 holds a valid fuel license issued by another state.

383 Section 7. Effective January 1, 2018, subsection (2) of  
 384 section 206.022, Florida Statutes, is amended to read:

385 206.022 Application for license; terminal operators.—

386 (2) ~~The application shall require a \$30 license tax.~~ Each  
 387 license shall be renewed annually through application, ~~including~~  
 388 ~~an annual \$30 license tax.~~

389 Section 8. Effective January 1, 2018, subsection (1) of  
 390 section 206.03, Florida Statutes, is amended to read:

391 206.03 Licensing of terminal suppliers, importers,  
 392 exporters, and wholesalers.—

393 (1) The application in proper form having been accepted  
 394 for filing, ~~the filing fee paid,~~ and the bond accepted and  
 395 approved, except as provided in s. 206.05(1), the department  
 396 shall issue to such person a license to transact business in the  
 397 state, subject to cancellation of such license as provided by  
 398 law.

399 Section 9. Effective January 1, 2018, section 206.045,  
 400 Florida Statutes, is amended to read:

401           206.045   Licensing period; ~~cost for license issuance.~~  
 402   ~~Beginning January 1, 1998,~~ The licensing period under this  
 403   chapter shall be a calendar year, or any part thereof. ~~The cost~~  
 404   ~~of any such license issued pursuant to this chapter shall be~~  
 405   ~~\$30.~~

406           Section 10.   Effective January 1, 2018, sections 206.405  
 407   and 206.406, Florida Statutes, are repealed.

408           Section 11.   Effective January 1, 2018, paragraph (c) of  
 409   subsection (5) of section 206.41, Florida Statutes, is amended  
 410   to read:

411           206.41   State taxes imposed on motor fuel.-

412           (5)

413           (c)1.   No refund may be authorized unless a sworn  
 414   application therefor containing such information as the  
 415   department may determine is filed with the department not later  
 416   than the last day of the month following the quarter for which  
 417   the refund is claimed. However, when a justified excuse for late  
 418   filing is presented to the department and the last preceding  
 419   claim was filed on time, the deadline for filing may be extended  
 420   an additional month. No refund will be authorized unless the  
 421   amount due is for \$5 or more for any refund period and unless  
 422   application is made upon forms prescribed by the department.

423           2.   Claims made for refunds provided pursuant to subsection  
 424   (4) shall be paid quarterly. ~~The department shall deduct a fee~~  
 425   ~~of \$2 for each claim, which fee shall be deposited in the~~

426 ~~General Revenue Fund.~~

427 Section 12. Effective January 1, 2018, subsection (3) of  
428 section 206.9943, Florida Statutes, is amended to read:

429 206.9943 Pollutant tax license.—

430 (3) The license must be renewed annually, ~~and the fee for~~  
431 ~~original application or renewal is \$30.~~

432 Section 13. Effective January 1, 2018, subsection (9) of  
433 section 206.9952, Florida Statutes, is amended to read:

434 206.9952 Application for license as a natural gas fuel  
435 retailer.—

436 (9) ~~The license application requires a license fee of \$5.~~  
437 Each license shall be renewed annually by submitting a  
438 reapplication ~~and the license fee~~ to the department. ~~The license~~  
439 ~~fee shall be paid to the department for deposit into the General~~  
440 ~~Revenue Fund.~~

441 Section 14. Effective January 1, 2018, subsection (3) of  
442 section 206.9865, Florida Statutes, is amended to read:

443 206.9865 Commercial air carriers; registration;  
444 reporting.—

445 (3) The application must be renewed annually ~~and the fee~~  
446 ~~for application or renewal is \$30.~~

447 Section 15. Paragraph (c) of subsection (2) of section  
448 210.20, Florida Statutes, is amended to read:

449 210.20 Employees and assistants; distribution of funds.—

450 (2) As collections are received by the division from such

451 cigarette taxes, it shall pay the same into a trust fund in the  
 452 State Treasury designated "Cigarette Tax Collection Trust Fund"  
 453 which shall be paid and distributed as follows:

454 ~~(c) Beginning July 1, 2013, and continuing through June~~  
 455 ~~30, 2033, the division shall from month to month certify to the~~  
 456 ~~Chief Financial Officer the amount derived from the cigarette~~  
 457 ~~tax imposed by s. 210.02, less the service charges provided for~~  
 458 ~~in s. 215.20 and less 0.9 percent of the amount derived from the~~  
 459 ~~cigarette tax imposed by s. 210.02, which shall be deposited~~  
 460 ~~into the Alcoholic Beverage and Tobacco Trust Fund, specifying~~  
 461 ~~an amount equal to 1 percent of the net collections, and that~~  
 462 ~~amount shall be deposited into the Biomedical Research Trust~~  
 463 ~~Fund in the Department of Health. These funds are appropriated~~  
 464 ~~annually in an amount not to exceed \$3 million from the~~  
 465 ~~Biomedical Research Trust Fund for the Department of Health and~~  
 466 ~~the Sanford-Burnham Medical Research Institute to work in~~  
 467 ~~conjunction for the purpose of establishing activities and grant~~  
 468 ~~opportunities in relation to biomedical research.~~

469 Section 16. Effective January 1, 2018, paragraphs (c) and  
 470 (d) of subsection (1) of section 212.031, Florida Statutes, are  
 471 amended, and paragraph (e) is added to that subsection, to read:

472 212.031 Tax on rental or license fee for use of real  
 473 property.—

474 (1)

475 (c) For the exercise of such privilege, a tax is levied at

476 the rate of 5.5 ~~in an amount equal to 6~~ percent, except for the  
477 period beginning January 1, 2018, and ending December 31, 2019,  
478 during which period the tax shall be levied at the rate of 4.5  
479 percent, of and on the total rent or license fee charged for  
480 such real property by the person charging or collecting the  
481 rental or license fee. The total rent or license fee charged for  
482 such real property shall include payments for the granting of a  
483 privilege to use or occupy real property for any purpose and  
484 shall include base rent, percentage rents, or similar charges.  
485 Such charges shall be included in the total rent or license fee  
486 subject to tax under this section whether or not they can be  
487 attributed to the ability of the lessor's or licensor's property  
488 as used or operated to attract customers. Payments for  
489 intrinsically valuable personal property such as franchises,  
490 trademarks, service marks, logos, or patents are not subject to  
491 tax under this section. In the case of a contractual arrangement  
492 that provides for both payments taxable as total rent or license  
493 fee and payments not subject to tax, the tax shall be based on a  
494 reasonable allocation of such payments and shall not apply to  
495 that portion which is for the nontaxable payments.

496 (d) When the rental or license fee of any such real  
497 property is paid by way of property, goods, wares, merchandise,  
498 services, or other thing of value, the tax shall be at the rate  
499 of 5.5 ~~6~~ percent, except for the period beginning January 1,  
500 2018, and ending December 31, 2019, during which period the tax

501 shall be levied at the rate of 4.5 percent, of the value of the  
 502 property, goods, wares, merchandise, services, or other thing of  
 503 value.

504 (e) The tax rate in effect at the time that the tenant or  
 505 person occupies, uses, or is entitled to occupy or use the real  
 506 property is the tax rate applicable to the transaction taxable  
 507 under this section, regardless of when a rent or license fee  
 508 payment is due or paid. The applicable tax rate may not be  
 509 avoided by delaying or accelerating rent or license fee  
 510 payments.

511 Section 17. Paragraph (c) of subsection (1) of section  
 512 212.04, Florida Statutes, is amended to read:

513 212.04 Admissions tax; rate, procedure, enforcement.—

514 (1)

515 (c)1. The provisions of this chapter that authorize a tax-  
 516 exempt sale for resale do not apply to sales of admissions.  
 517 However, if a purchaser of an admission subsequently resells the  
 518 admission for more than the amount paid, the purchaser shall  
 519 collect tax on the full sales price and may take credit for the  
 520 amount of tax previously paid. If the purchaser of the admission  
 521 subsequently resells it for an amount equal to or less than the  
 522 amount paid, the purchaser may ~~shall~~ not collect any additional  
 523 tax ~~or, nor shall the purchaser be allowed to~~ take credit for  
 524 the amount of tax previously paid.

525 2. If a purchaser subsequently resells an admission to an

526 entity that has a valid sales tax exemption certificate from the  
 527 department, excluding an annual resale certificate, the  
 528 purchaser may seek from the vendor a refund or credit for the  
 529 amount of tax paid. Upon an adequate showing of the ultimate  
 530 exempt nature of the transaction, the vendor shall refund or  
 531 credit the tax paid by the purchaser and may then seek a refund  
 532 or credit of the tax from the department based on the ultimate  
 533 exempt nature of the transaction. The refund or credit is  
 534 allowable only if the vendor can show that the tax on the exempt  
 535 transaction has been remitted to the department. If the tax has  
 536 not yet been remitted to the department, the vendor may retain  
 537 the exemption documentation in lieu of remitting tax to the  
 538 department.

539 Section 18. Effective January 1, 2018, subsections (5)  
 540 through (7) of section 212.0515, Florida Statutes, are  
 541 renumbered as subsections (4) through (6), respectively, and  
 542 current subsections (3), (4), and (7) of that section are  
 543 amended to read:

544 212.0515 Sales from vending machines; sales to vending  
 545 machine operators; special provisions; registration; ~~penalties.~~

546 (3) (a) An operator of a vending machine may not operate or  
 547 cause to be operated in this state any vending machine until the  
 548 operator has registered with the department and~~7~~ has obtained a  
 549 separate registration certificate for each county in which such  
 550 machines are located, ~~and has affixed a notice to each vending~~

551 ~~machine selling food or beverages. The notice must be~~  
552 ~~conspicuously displayed on the vending machine when it is being~~  
553 ~~operated in this state and shall contain the following language~~  
554 ~~in conspicuous type: NOTICE TO CUSTOMER: FLORIDA LAW REQUIRES~~  
555 ~~THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING~~  
556 ~~MACHINES. REPORT ANY MACHINE WITHOUT A NOTICE TO (TOLL-FREE~~  
557 ~~NUMBER). YOU MAY BE ELIGIBLE FOR A CASH REWARD. DO NOT USE THIS~~  
558 ~~NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST~~  
559 ~~MONEY OR OUT-OF-DATE PRODUCTS.~~

560 (b) The department shall establish a toll-free number to  
561 report any violations of this section. ~~Upon a determination that~~  
562 ~~a violation has occurred, the department shall pay the informant~~  
563 ~~a reward of up to 10 percent of previously unpaid taxes~~  
564 ~~recovered as a result of the information provided. A person who~~  
565 ~~receives information concerning a violation of this section from~~  
566 ~~an employee as specified in s. 213.30 is not eligible for a cash~~  
567 ~~reward.~~

568 ~~(4) A penalty of \$250 per machine is imposed on an~~  
569 ~~operator who fails to properly obtain and display the required~~  
570 ~~notice on any machine. Penalties accrue interest as provided for~~  
571 ~~delinquent taxes under this chapter and apply in addition to all~~  
572 ~~other applicable taxes, interest, and penalties.~~

573 ~~(6)(7)~~ (6) The department may adopt rules necessary to  
574 administer the provisions of this section and may establish a  
575 schedule for phasing in the requirement that existing notices be

576 ~~replaced with revised notices displayed on vending machines.~~

577 Section 19. Effective January 1, 2018, subsection (7) of  
 578 section 212.0596, Florida Statutes, is amended to read:

579 212.0596 Taxation of mail order sales.—

580 (7) The department may establish by rule procedures for  
 581 collecting the use tax from unregistered persons who but for  
 582 their mail order purchases would not be required to remit sales  
 583 or use tax directly to the department. The procedures may  
 584 provide for waiver of registration ~~and registration fees,~~  
 585 provisions for irregular remittance of tax, elimination of the  
 586 collection allowance, and nonapplication of local option  
 587 surtaxes.

588 Section 20. Paragraph (b) of subsection (3) and paragraphs  
 589 (a) and (p) of subsection (5) of section 212.08, Florida  
 590 Statutes, are amended, paragraphs (ooo) and (ppp) are added to  
 591 subsection (7), and subsections (19) and (20) are added to that  
 592 section, to read:

593 212.08 Sales, rental, use, consumption, distribution, and  
 594 storage tax; specified exemptions.—The sale at retail, the  
 595 rental, the use, the consumption, the distribution, and the  
 596 storage to be used or consumed in this state of the following  
 597 are hereby specifically exempt from the tax imposed by this  
 598 chapter.

599 (3) EXEMPTIONS; CERTAIN FARM EQUIPMENT.—

600 (b) The tax may not be imposed on that portion of the

601 sales price below \$25,000 ~~\$20,000~~ for a trailer weighing 12,000  
 602 pounds or less and purchased by a farmer for exclusive use in  
 603 agricultural production or to transport farm products from his  
 604 or her farm to the place where the farmer transfers ownership of  
 605 the farm products to another. This exemption is not forfeited by  
 606 using a trailer to transport the farmer's farm equipment. The  
 607 exemption provided under this paragraph does not apply to the  
 608 lease or rental of a trailer.

609 (5) EXEMPTIONS; ACCOUNT OF USE.—

610 (a) Items in agricultural use and certain nets.—There are  
 611 exempt from the tax imposed by this chapter nets designed and  
 612 used exclusively by commercial fisheries; disinfectants,  
 613 fertilizers, insecticides, pesticides, herbicides, fungicides,  
 614 and weed killers used for application on crops or groves,  
 615 including commercial nurseries and home vegetable gardens, used  
 616 in dairy barns or on poultry farms for the purpose of protecting  
 617 poultry or livestock, or used directly on poultry or livestock;  
 618 animal health products that are administered to, applied to, or  
 619 consumed by livestock or poultry to alleviate pain or cure or  
 620 prevent sickness, disease, or suffering, including antiseptics,  
 621 absorbent cotton, gauze for bandages, lotions, vaccines,  
 622 vitamins, and worm remedies; aquaculture health products;  
 623 portable containers or movable receptacles in which portable  
 624 containers are placed, used for processing farm products; field  
 625 and garden seeds, including flower seeds; nursery stock,

626 seedlings, cuttings, or other propagative material purchased for  
627 growing stock; seeds, seedlings, cuttings, and plants used to  
628 produce food for human consumption; cloth, plastic, and other  
629 similar materials used for shade, mulch, or protection from  
630 frost or insects on a farm; hog wire and nylon mesh netting used  
631 on a farm for protection from predatory or destructive animals;  
632 barbed wire fencing, including gates and materials used to  
633 construct or repair such fencing, used on a beef or dairy cattle  
634 farm; compressed or liquefied oxygen used in aquaculture  
635 production; stakes used by a farmer to support plants during  
636 agricultural production; generators used on poultry farms; and  
637 liquefied petroleum gas or other fuel used to heat a structure  
638 in which started pullets or broilers are raised; however, such  
639 exemption is not allowed unless the purchaser or lessee signs a  
640 certificate stating that the item to be exempted is for the  
641 exclusive use designated herein. Also exempt are cellophane  
642 wrappers, glue for tin and glass (apiarists), mailing cases for  
643 honey, shipping cases, window cartons, and baling wire and twine  
644 used for baling hay, when used by a farmer to contain, produce,  
645 or process an agricultural commodity.

646 (p) Community contribution tax credit for donations.—

647 1. Authorization.—Persons who are registered with the  
648 department under s. 212.18 to collect or remit sales or use tax  
649 and who make donations to eligible sponsors are eligible for tax  
650 credits against their state sales and use tax liabilities as

651 provided in this paragraph:

652 a. The credit shall be computed as 50 percent of the  
653 person's approved annual community contribution.

654 b. The credit shall be granted as a refund against state  
655 sales and use taxes reported on returns and remitted in the 12  
656 months preceding the date of application to the department for  
657 the credit as required in sub-subparagraph 3.c. If the annual  
658 credit is not fully used through such refund because of  
659 insufficient tax payments during the applicable 12-month period,  
660 the unused amount may be included in an application for a refund  
661 made pursuant to sub-subparagraph 3.c. in subsequent years  
662 against the total tax payments made for such year. Carryover  
663 credits may be applied for a 3-year period without regard to any  
664 time limitation that would otherwise apply under s. 215.26.

665 c. A person may not receive more than \$200,000 in annual  
666 tax credits for all approved community contributions made in any  
667 one year.

668 d. All proposals for the granting of the tax credit  
669 require the prior approval of the Department of Economic  
670 Opportunity.

671 e. The total amount of tax credits which may be granted  
672 for all programs approved under this paragraph, s. 220.183, and  
673 s. 624.5105 is ~~\$18.4 million in the 2015-2016 fiscal year, \$21.4~~  
674 ~~million in the 2016-2017 fiscal year, and \$21.4 million~~ each  
675 fiscal year ~~in the 2017-2018 fiscal year~~ for projects that

676 provide housing opportunities for persons with special needs or  
 677 homeownership opportunities for low-income households or very-  
 678 low-income households and \$3.5 million each fiscal year for all  
 679 other projects. As used in this paragraph, the term "person with  
 680 special needs" has the same meaning as in s. 420.0004 and the  
 681 terms "low-income person," "low-income household," "very-low-  
 682 income person," and "very-low-income household" have the same  
 683 meanings as in s. 420.9071.

684 f. A person who is eligible to receive the credit provided  
 685 in this paragraph, s. 220.183, or s. 624.5105 may receive the  
 686 credit only under one section of the person's choice.

687 2. Eligibility requirements.—

688 a. A community contribution by a person must be in the  
 689 following form:

- 690 (I) Cash or other liquid assets;
- 691 (II) Real property, including 100 percent ownership of a  
 692 real property holding company;
- 693 (III) Goods or inventory; or
- 694 (IV) Other physical resources identified by the Department  
 695 of Economic Opportunity.

696  
 697 For purposes of this subparagraph, the term "real property  
 698 holding company" means a Florida entity, such as a Florida  
 699 limited liability company, that is wholly owned by the person;  
 700 is the sole owner of real property, as defined in s.

701 192.001(12), located in the state; is disregarded as an entity  
702 for federal income tax purposes pursuant to 26 C.F.R. s.  
703 301.7701-3(b)(1)(ii); and at the time of contribution to an  
704 eligible sponsor, has no material assets other than the real  
705 property and any other property that qualifies as a community  
706 contribution.

707 b. All community contributions must be reserved  
708 exclusively for use in a project. As used in this sub-  
709 subparagraph, the term "project" means activity undertaken by an  
710 eligible sponsor which is designed to construct, improve, or  
711 substantially rehabilitate housing that is affordable to low-  
712 income households or very-low-income households; designed to  
713 provide housing opportunities for persons with special needs;  
714 designed to provide commercial, industrial, or public resources  
715 and facilities; or designed to improve entrepreneurial and job-  
716 development opportunities for low-income persons. A project may  
717 be the investment necessary to increase access to high-speed  
718 broadband capability in a rural community that had an enterprise  
719 zone designated pursuant to chapter 290 as of May 1, 2015,  
720 including projects that result in improvements to communications  
721 assets that are owned by a business. A project may include the  
722 provision of museum educational programs and materials that are  
723 directly related to a project approved between January 1, 1996,  
724 and December 31, 1999, and located in an area which was in an  
725 enterprise zone designated pursuant to s. 290.0065 as of May 1,

726 | 2015. This paragraph does not preclude projects that propose to  
 727 | construct or rehabilitate housing for low-income households or  
 728 | very-low-income households on scattered sites or housing  
 729 | opportunities for persons with special needs. With respect to  
 730 | housing, contributions may be used to pay the following eligible  
 731 | special needs, low-income, and very-low-income housing-related  
 732 | activities:

733 |       (I) Project development impact and management fees for  
 734 | special needs, low-income, or very-low-income housing projects;

735 |       (II) Down payment and closing costs for persons with  
 736 | special needs, low-income persons, and very-low-income persons;

737 |       (III) Administrative costs, including housing counseling  
 738 | and marketing fees, not to exceed 10 percent of the community  
 739 | contribution, directly related to special needs, low-income, or  
 740 | very-low-income projects; and

741 |       (IV) Removal of liens recorded against residential  
 742 | property by municipal, county, or special district local  
 743 | governments if satisfaction of the lien is a necessary precedent  
 744 | to the transfer of the property to a low-income person or very-  
 745 | low-income person for the purpose of promoting home ownership.  
 746 | Contributions for lien removal must be received from a  
 747 | nonrelated third party.

748 |       c. The project must be undertaken by an "eligible  
 749 | sponsor," which includes:

750 |       (I) A community action program;

- 751 (II) A nonprofit community-based development organization  
 752 whose mission is the provision of housing for persons with  
 753 special needs, low-income households, or very-low-income  
 754 households or increasing entrepreneurial and job-development  
 755 opportunities for low-income persons;
- 756 (III) A neighborhood housing services corporation;
- 757 (IV) A local housing authority created under chapter 421;
- 758 (V) A community redevelopment agency created under s.  
 759 163.356;
- 760 (VI) A historic preservation district agency or  
 761 organization;
- 762 (VII) A local workforce development board;
- 763 (VIII) A direct-support organization as provided in s.  
 764 1009.983;
- 765 (IX) An enterprise zone development agency created under  
 766 s. 290.0056;
- 767 (X) A community-based organization incorporated under  
 768 chapter 617 which is recognized as educational, charitable, or  
 769 scientific pursuant to s. 501(c)(3) of the Internal Revenue Code  
 770 and whose bylaws and articles of incorporation include  
 771 affordable housing, economic development, or community  
 772 development as the primary mission of the corporation;
- 773 (XI) Units of local government;
- 774 (XII) Units of state government; or
- 775 (XIII) Any other agency that the Department of Economic

776 Opportunity designates by rule.

777

778 A contributing person may not have a financial interest in the  
779 eligible sponsor.

780 d. The project must be located in an area which was in an  
781 enterprise zone designated pursuant to chapter 290 as of May 1,  
782 2015, or a Front Porch Florida Community, unless the project  
783 increases access to high-speed broadband capability in a rural  
784 community that had an enterprise zone designated pursuant to  
785 chapter 290 as of May 1, 2015, but is physically located outside  
786 the designated rural zone boundaries. Any project designed to  
787 construct or rehabilitate housing for low-income households or  
788 very-low-income households or housing opportunities for persons  
789 with special needs is exempt from the area requirement of this  
790 sub-subparagraph.

791 e.(I) If, during the first 10 business days of the state  
792 fiscal year, eligible tax credit applications for projects that  
793 provide housing opportunities for persons with special needs or  
794 homeownership opportunities for low-income households or very-  
795 low-income households are received for less than the annual tax  
796 credits available for those projects, the Department of Economic  
797 Opportunity shall grant tax credits for those applications and  
798 grant remaining tax credits on a first-come, first-served basis  
799 for subsequent eligible applications received before the end of  
800 the state fiscal year. If, during the first 10 business days of

801 the state fiscal year, eligible tax credit applications for  
802 projects that provide housing opportunities for persons with  
803 special needs or homeownership opportunities for low-income  
804 households or very-low-income households are received for more  
805 than the annual tax credits available for those projects, the  
806 Department of Economic Opportunity shall grant the tax credits  
807 for those applications as follows:

808 (A) If tax credit applications submitted for approved  
809 projects of an eligible sponsor do not exceed \$200,000 in total,  
810 the credits shall be granted in full if the tax credit  
811 applications are approved.

812 (B) If tax credit applications submitted for approved  
813 projects of an eligible sponsor exceed \$200,000 in total, the  
814 amount of tax credits granted pursuant to sub-sub-sub-  
815 subparagraph (A) shall be subtracted from the amount of  
816 available tax credits, and the remaining credits shall be  
817 granted to each approved tax credit application on a pro rata  
818 basis.

819 (II) If, during the first 10 business days of the state  
820 fiscal year, eligible tax credit applications for projects other  
821 than those that provide housing opportunities for persons with  
822 special needs or homeownership opportunities for low-income  
823 households or very-low-income households are received for less  
824 than the annual tax credits available for those projects, the  
825 Department of Economic Opportunity shall grant tax credits for

826 those applications and shall grant remaining tax credits on a  
827 first-come, first-served basis for subsequent eligible  
828 applications received before the end of the state fiscal year.  
829 If, during the first 10 business days of the state fiscal year,  
830 eligible tax credit applications for projects other than those  
831 that provide housing opportunities for persons with special  
832 needs or homeownership opportunities for low-income households  
833 or very-low-income households are received for more than the  
834 annual tax credits available for those projects, the Department  
835 of Economic Opportunity shall grant the tax credits for those  
836 applications on a pro rata basis.

837 3. Application requirements.—

838 a. An eligible sponsor seeking to participate in this  
839 program must submit a proposal to the Department of Economic  
840 Opportunity which sets forth the name of the sponsor, a  
841 description of the project, and the area in which the project is  
842 located, together with such supporting information as is  
843 prescribed by rule. The proposal must also contain a resolution  
844 from the local governmental unit in which the project is located  
845 certifying that the project is consistent with local plans and  
846 regulations.

847 b. A person seeking to participate in this program must  
848 submit an application for tax credit to the Department of  
849 Economic Opportunity which sets forth the name of the sponsor, a  
850 description of the project, and the type, value, and purpose of

851 the contribution. The sponsor shall verify, in writing, the  
852 terms of the application and indicate its receipt of the  
853 contribution, and such verification must accompany the  
854 application for tax credit. The person must submit a separate  
855 tax credit application to the Department of Economic Opportunity  
856 for each individual contribution that it makes to each  
857 individual project.

858 c. A person who has received notification from the  
859 Department of Economic Opportunity that a tax credit has been  
860 approved must apply to the department to receive the refund.  
861 Application must be made on the form prescribed for claiming  
862 refunds of sales and use taxes and be accompanied by a copy of  
863 the notification. A person may submit only one application for  
864 refund to the department within a 12-month period.

865 4. Administration.—

866 a. The Department of Economic Opportunity may adopt rules  
867 necessary to administer this paragraph, including rules for the  
868 approval or disapproval of proposals by a person.

869 b. The decision of the Department of Economic Opportunity  
870 must be in writing, and, if approved, the notification shall  
871 state the maximum credit allowable to the person. Upon approval,  
872 the Department of Economic Opportunity shall transmit a copy of  
873 the decision to the department.

874 c. The Department of Economic Opportunity shall  
875 periodically monitor all projects in a manner consistent with

876 available resources to ensure that resources are used in  
 877 accordance with this paragraph; however, each project must be  
 878 reviewed at least once every 2 years.

879 d. The Department of Economic Opportunity shall, in  
 880 consultation with the statewide and regional housing and  
 881 financial intermediaries, market the availability of the  
 882 community contribution tax credit program to community-based  
 883 organizations.

884 5. Expiration.—This paragraph expires June 30, 2019 ~~2018~~;  
 885 however, any accrued credit carryover that is unused on that  
 886 date may be used until the expiration of the 3-year carryover  
 887 period for such credit.

888 (7) MISCELLANEOUS EXEMPTIONS.—Exemptions provided to any  
 889 entity by this chapter do not inure to any transaction that is  
 890 otherwise taxable under this chapter when payment is made by a  
 891 representative or employee of the entity by any means,  
 892 including, but not limited to, cash, check, or credit card, even  
 893 when that representative or employee is subsequently reimbursed  
 894 by the entity. In addition, exemptions provided to any entity by  
 895 this subsection do not inure to any transaction that is  
 896 otherwise taxable under this chapter unless the entity has  
 897 obtained a sales tax exemption certificate from the department  
 898 or the entity obtains or provides other documentation as  
 899 required by the department. Eligible purchases or leases made  
 900 with such a certificate must be in strict compliance with this

901 subsection and departmental rules, and any person who makes an  
 902 exempt purchase with a certificate that is not in strict  
 903 compliance with this subsection and the rules is liable for and  
 904 shall pay the tax. The department may adopt rules to administer  
 905 this subsection.

906 (ooo) Products used to absorb menstrual flow.—Effective  
 907 January 1, 2018, products used to absorb menstrual flow are  
 908 exempt from the tax imposed by this chapter. As used in this  
 909 paragraph, the term "products used to absorb menstrual flow"  
 910 means products used to absorb or contain menstrual flow,  
 911 including, but not limited to, tampons, sanitary napkins,  
 912 pant liners, and menstrual cups.

913 (ppp) Diapers and incontinence products.—Effective January  
 914 1, 2018, diapers, incontinence undergarments, incontinence pads,  
 915 and incontinence liners for use by humans are exempt from the  
 916 tax imposed by this chapter.

917 (19) SALES TAX HOLIDAY FOR VETERANS OF THE UNITED STATES  
 918 ARMED FORCES.—

919 (a) The tax levied under chapter 212, Florida Statutes,  
 920 may not be collected from a veteran, as defined in paragraph  
 921 (b), during the period from 12:01 a.m. on November 11 through  
 922 11:59 p.m. on November 11, annually, on the retail sale, as  
 923 defined in s. 212.02(14), of clothing with a sales price of \$60  
 924 or less per item. As used in this paragraph, the term "clothing"  
 925 means:

926 1. Any article of wearing apparel intended to be worn on  
927 or about the human body, excluding watches, watchbands, jewelry,  
928 umbrellas, and handkerchiefs.

929 2. All footwear, excluding skis, swim fins, roller blades,  
930 and skates.

931 (b) Notwithstanding any action by the United States  
932 Department of Veterans Affairs relating to dishonorable  
933 discharges, the term "veteran" means a person who served in the  
934 active military, naval, or air service who was honorably  
935 discharged or released or who later received an upgraded  
936 honorable discharge or release. To be eligible for the sales tax  
937 holiday, a veteran must show proof of military status at the  
938 time he or she purchases the eligible items. The veteran may  
939 show proof of military status by presenting his or her:

940 1. DD Form 2, Uniformed Services Identification Card,  
941 issued by the United States Department of Defense;

942 2. DD Form 2765, Uniformed Services Identification and  
943 Privilege Card, issued by the United States Department of  
944 Defense;

945 3. DD Form 214, displaying the term "Honorable," issued by  
946 the United States Department of Defense;

947 4. Veteran identification card, issued to a veteran with a  
948 100-percent disability by the Department of Veterans' Affairs  
949 under s. 295.17;

950 5. Veteran health identification card, issued by the

951 United States Department of Veterans Affairs;  
 952 6. Valid driver license or identification card, displaying  
 953 the letter "V" or the term "Veteran," issued by the Department  
 954 of Highway Safety and Motor Vehicles; or  
 955 7. Any other proof of veteran status issued by the  
 956 Department of Highway Safety and Motor Vehicles.  
 957 (c) A retailer making tax-exempt sales under this  
 958 subsection shall report to the Department of Revenue the amount  
 959 of its gross sales on the retailer's sales and use tax return.  
 960 (d) The tax exemptions provided in this subsection do not  
 961 apply to sales within a theme park or entertainment complex as  
 962 defined in s. 509.013(9), within a public lodging establishment  
 963 as defined in s. 509.013(4), or within an airport as defined in  
 964 s. 330.27(2).  
 965 (e) The tax exemptions provided in this subsection apply  
 966 at the option of a retailer if less than 5 percent of the  
 967 retailer's gross sales of tangible personal property in the  
 968 prior calendar year are comprised of clothing as defined in  
 969 paragraph (a) with a sales price of \$60 or less per item. If a  
 970 qualifying retailer chooses not to participate in the sales tax  
 971 holiday, the retailer must notify the Department of Revenue in  
 972 writing, by November 1, annually, of its election to collect  
 973 sales tax during the holiday and must post a copy of that notice  
 974 in a conspicuous location at its place of business.  
 975 (f) The Department of Revenue may adopt rules to

976 administer this subsection.

977 (20) DODD-FRANK EXEMPTION.—Tangible personal property or  
 978 services otherwise taxable under this chapter and sold by a  
 979 vendor to a related person, as described in 26 U.S.C. s. 267(b),  
 980 are exempt from the tax imposed by this chapter, except for the  
 981 taxes imposed by s. 212.031, if the purchaser can show that the  
 982 following conditions have been met:

983 (a)1. The vendor and the purchaser are referenced as a  
 984 "covered company," as defined in 12 C.F.R. s. 243.2(f), or a  
 985 "material entity," as defined in 12 C.F.R. s. 243.2(1), in a  
 986 resolution plan that has been submitted to an agency of the  
 987 United States to satisfy 12 U.S.C. s. 5365(d) (1) or any  
 988 successor law; or

989 2. The vendor and the purchaser are separate legal  
 990 entities pursuant to a divestiture directed pursuant to 12  
 991 U.S.C. s. 5365(d) (5) or any successor law; and

992 (b) The sale would not have occurred between such related  
 993 entities were it not for such resolution plan or divestiture;

994 (c) The services sold by the vendor to the purchaser are  
 995 performed by an employee of the vendor or by an independent  
 996 contractor hired by the vendor, if the vendor paid the tax  
 997 imposed under this chapter; and

998 (d) In acquiring such property or services, the vendor did  
 999 not claim an exemption from the tax imposed under this chapter  
 1000 or by another state.

1001           Section 21. Effective January 1, 2018, paragraphs (a) and  
 1002 (c) of subsection (3) of section 212.18, Florida Statutes, are  
 1003 amended to read:

1004           212.18 Administration of law; registration of dealers;  
 1005 rules.—

1006           (3) (a) A person desiring to engage in or conduct business  
 1007 in this state as a dealer, or to lease, rent, or let or grant  
 1008 licenses in living quarters or sleeping or housekeeping  
 1009 accommodations in hotels, apartment houses, roominghouses, or  
 1010 tourist or trailer camps that are subject to tax under s.  
 1011 212.03, or to lease, rent, or let or grant licenses in real  
 1012 property, and a person who sells or receives anything of value  
 1013 by way of admissions, must file with the department an  
 1014 application for a certificate of registration for each place of  
 1015 business. The application must include the names of the persons  
 1016 who have interests in such business and their residences, the  
 1017 address of the business, and other data reasonably required by  
 1018 the department. However, owners and operators of vending  
 1019 machines or newspaper rack machines are required to obtain only  
 1020 one certificate of registration for each county in which such  
 1021 machines are located. The department, by rule, may authorize a  
 1022 dealer that uses independent sellers to sell its merchandise to  
 1023 remit tax on the retail sales price charged to the ultimate  
 1024 consumer in lieu of having the independent seller register as a  
 1025 dealer and remit the tax. The department may appoint the county

1026 tax collector as the department's agent to accept applications  
 1027 for registrations. The application must be submitted to the  
 1028 department before the person, firm, copartnership, or  
 1029 corporation may engage in such business, ~~and it must be~~  
 1030 ~~accompanied by a registration fee of \$5. However, a registration~~  
 1031 ~~fee is not required to accompany an application to engage in or~~  
 1032 ~~conduct business to make mail order sales. The department may~~  
 1033 ~~waive the registration fee for applications submitted through~~  
 1034 ~~the department's Internet registration process.~~

1035 (c)1. A person who engages in acts requiring a certificate  
 1036 of registration under this subsection and who fails or refuses  
 1037 to register commits a misdemeanor of the first degree,  
 1038 punishable as provided in s. 775.082 or s. 775.083. Such acts  
 1039 are subject to injunctive proceedings as provided by law. A  
 1040 person who engages in acts requiring a certificate of  
 1041 registration and who fails or refuses to register is also  
 1042 subject to a \$100 ~~initial~~ registration fee ~~in lieu of the \$5~~  
 1043 ~~registration fee required by paragraph (a).~~ However, the  
 1044 department may waive ~~the increase in~~ the registration fee if it  
 1045 finds that the failure to register was due to reasonable cause  
 1046 and not to willful negligence, willful neglect, or fraud.

1047 2.a. A person who willfully fails to register after the  
 1048 department provides notice of the duty to register as a dealer  
 1049 commits a felony of the third degree, punishable as provided in  
 1050 s. 775.082, s. 775.083, or s. 775.084.

1051           b. The department shall provide written notice of the duty  
 1052 to register to the person by personal service or by sending  
 1053 notice by registered mail to the person's last known address.  
 1054 The department may provide written notice by both methods  
 1055 described in this sub-subparagraph.

1056           Section 22. Paragraphs (d) and (t) of subsection (1) of  
 1057 section 220.03, Florida Statutes, are amended to read:

1058           220.03 Definitions.—

1059           (1) SPECIFIC TERMS.—When used in this code, and when not  
 1060 otherwise distinctly expressed or manifestly incompatible with  
 1061 the intent thereof, the following terms shall have the following  
 1062 meanings:

1063           (d) "Community Contribution" means the grant by a business  
 1064 firm of any of the following items:

- 1065           1. Cash or other liquid assets.
- 1066           2. Real property, which for purposes of this subparagraph  
 1067 includes 100 percent ownership of a real property holding  
 1068 company. The term "real property holding company" means a  
 1069 Florida entity, such as a Florida limited liability company,  
 1070 that:

- 1071           a. Is wholly owned by the business firm.
- 1072           b. Is the sole owner of real property, as defined in s.  
 1073 192.001(12), located in the state.

1074           c. Is disregarded as an entity for federal income tax  
 1075 purposes pursuant to 26 C.F.R. s. 301.7701-3(b)(1)(ii).

1076 d. At the time of contribution to an eligible sponsor, has  
 1077 no material assets other than the real property and any other  
 1078 property that qualifies as a community contribution.

1079 3. Goods or inventory.

1080 4. Other physical resources as identified by the  
 1081 department.

1082

1083 This paragraph expires June 30, 2019 ~~2018~~.

1084 (t) "Project" means any activity undertaken by an eligible  
 1085 sponsor, as defined in s. 220.183(2)(c), which is designed to  
 1086 construct, improve, or substantially rehabilitate housing that  
 1087 is affordable to low-income or very-low-income households as  
 1088 defined in s. 420.9071(19) and (28); designed to provide housing  
 1089 opportunities for persons with special needs as defined in s.  
 1090 420.0004; designed to provide commercial, industrial, or public  
 1091 resources and facilities; or designed to improve entrepreneurial  
 1092 and job-development opportunities for low-income persons. A  
 1093 project may be the investment necessary to increase access to  
 1094 high-speed broadband capability in a rural community that had an  
 1095 enterprise zone designated pursuant to chapter 290 as of May 1,  
 1096 2015, including projects that result in improvements to  
 1097 communications assets that are owned by a business. A project  
 1098 may include the provision of museum educational programs and  
 1099 materials that are directly related to any project approved  
 1100 between January 1, 1996, and December 31, 1999, and located in

1101 an area that was in an enterprise zone designated pursuant to s.  
 1102 290.0065 as of May 1, 2015. This paragraph does not preclude  
 1103 projects that propose to construct or rehabilitate low-income or  
 1104 very-low-income housing on scattered sites or housing  
 1105 opportunities for persons with special needs as defined in s.  
 1106 420.0004. With respect to housing, contributions may be used to  
 1107 pay the following eligible project-related activities:

- 1108 1. Project development, impact, and management fees for  
 1109 special needs, low-income, or very-low-income housing projects;
- 1110 2. Down payment and closing costs for eligible persons, as  
 1111 defined in s. 420.9071(19) and (28);
- 1112 3. Administrative costs, including housing counseling and  
 1113 marketing fees, not to exceed 10 percent of the community  
 1114 contribution, directly related to special needs, low-income, or  
 1115 very-low-income projects; and
- 1116 4. Removal of liens recorded against residential property  
 1117 by municipal, county, or special-district local governments when  
 1118 satisfaction of the lien is a necessary precedent to the  
 1119 transfer of the property to an eligible person, as defined in s.  
 1120 420.9071(19) and (28), for the purpose of promoting home  
 1121 ownership. Contributions for lien removal must be received from  
 1122 a nonrelated third party.

1123  
 1124 This paragraph expires June 30, 2019 ~~2018~~.

1125 Section 23. Paragraph (c) of subsection (1) and subsection

1126 (5) of section 220.183, Florida Statutes, are amended to read:  
 1127 220.183 Community contribution tax credit.—

1128 (1) AUTHORIZATION TO GRANT COMMUNITY CONTRIBUTION TAX  
 1129 CREDITS; LIMITATIONS ON INDIVIDUAL CREDITS AND PROGRAM  
 1130 SPENDING.—

1131 (c) The total amount of tax credit which may be granted  
 1132 for all programs approved under this section, s. 212.08(5)(p),  
 1133 and s. 624.5105 is ~~\$18.4 million in the 2015-2016 fiscal year,~~  
 1134 ~~\$21.4 million in the 2016-2017 fiscal year,~~ and \$21.4 million  
 1135 each fiscal year ~~in the 2017-2018 fiscal year~~ for projects that  
 1136 provide housing opportunities for persons with special needs as  
 1137 defined in s. 420.0004 and homeownership opportunities for low-  
 1138 income households or very-low-income households as defined in s.  
 1139 420.9071 and \$3.5 million each fiscal year ~~annually~~ for all  
 1140 other projects.

1141 (5) EXPIRATION.—The provisions of this section, except  
 1142 paragraph (1)(e), expire June 30, 2019 ~~2018~~.

1143 Section 24. Paragraph (f) of subsection (2) of section  
 1144 220.1845, Florida Statutes, is amended to read:

1145 220.1845 Contaminated site rehabilitation tax credit.—

1146 (2) AUTHORIZATION FOR TAX CREDIT; LIMITATIONS.—

1147 (f) The total amount of the tax credits which may be  
 1148 granted under this section is \$20 ~~\$21.6~~ million in the 2017-2018  
 1149 ~~2015-2016~~ fiscal year and \$10 ~~\$5~~ million annually thereafter.

1150 Section 25. Paragraph (e) of subsection (2) of section

1151 220.196, Florida Statutes, is amended to read:

1152 220.196 Research and development tax credit.—

1153 (2) TAX CREDIT.—

1154 (e) The combined total amount of tax credits which may be  
 1155 granted to all business enterprises under this section during  
 1156 any calendar year is \$9 million, except that the total amount  
 1157 that may be awarded in the 2018 ~~2016~~ calendar year is \$20 ~~\$23~~  
 1158 million. Applications may be filed with the department on or  
 1159 after March 20 and before March 27 for qualified research  
 1160 expenses incurred within the preceding calendar year. If the  
 1161 total credits for all applicants exceed the maximum amount  
 1162 allowed under this paragraph, the credits shall be allocated on  
 1163 a prorated basis.

1164 Section 26. Paragraph (d) of subsection (2) of section  
 1165 220.222, Florida Statutes, is amended to read:

1166 220.222 Returns; time and place for filing.—

1167 (2)

1168 (d) For taxable years beginning before January 1, 2026,  
 1169 the 6-month time period in paragraphs (a) and (b) shall be 7  
 1170 months for taxpayers with a taxable year ending June 30 ~~and~~  
 1171 ~~shall be 5 months for taxpayers with a taxable year ending~~  
 1172 ~~December 31.~~

1173 Section 27. Subsection (7) of section 220.33, Florida  
 1174 Statutes, is renumbered as subsection (8), and a new subsection  
 1175 (7) is added to that section to read:

1176           220.33 Payments of estimated tax.—A taxpayer required to  
 1177 file a declaration of estimated tax pursuant to s. 220.24 shall  
 1178 pay such estimated tax as follows:

1179           (7) Notwithstanding any administrative rule or  
 1180 determination of the department that authorizes estimated  
 1181 payments otherwise due on a Saturday, Sunday, or legal holiday  
 1182 to be paid on the next succeeding day that is not a Saturday,  
 1183 Sunday, or legal holiday, any estimated tax payment required  
 1184 under this section that would otherwise be due on the last  
 1185 Saturday or Sunday of June shall be paid on or before the last  
 1186 Friday of June.

1187           Section 28. Subsection (13) of section 320.08, Florida  
 1188 Statutes, is amended to read:

1189           320.08 License taxes.—Except as otherwise provided herein,  
 1190 there are hereby levied and imposed annual license taxes for the  
 1191 operation of motor vehicles, mopeds, motorized bicycles as  
 1192 defined in s. 316.003(2), tri-vehicles as defined in s. 316.003,  
 1193 and mobile homes as defined in s. 320.01, which shall be paid to  
 1194 and collected by the department or its agent upon the  
 1195 registration or renewal of registration of the following:

1196           (13) EXEMPT OR OFFICIAL LICENSE PLATES.—Any exempt or  
 1197 official license plate: \$4 flat, of which \$1 shall be deposited  
 1198 into the General Revenue Fund, except that the registration or  
 1199 renewal of registration of marine boat trailers exempt under  
 1200 320.10(k) is not subject to any license tax.

1201 Section 29. Paragraphs (i) and (j) of subsection (1) of  
 1202 section 320.10, Florida Statutes, are amended, and paragraph (k)  
 1203 is added to that subsection, to read:

1204 320.10 Exemptions.—

1205 (1) The provisions of s. 320.08 do not apply to:

1206 (i) Any vehicle used by any of the various search and  
 1207 rescue units of the several counties for exclusive use as a  
 1208 search and rescue vehicle; ~~or~~

1209 (j) Any motor vehicle used by a community transportation  
 1210 coordinator or a transportation operator as defined in part I of  
 1211 chapter 427, and which is used exclusively to transport  
 1212 transportation disadvantaged persons; or

1213 (k) Any marine boat trailer owned and operated by a  
 1214 nonprofit organization that is exempt from federal income tax  
 1215 under s. 501(c)(3) of the Internal Revenue Code and which is  
 1216 used exclusively in carrying on its customary nonprofit  
 1217 activities.

1218 Section 30. Section 320.102, Florida Statutes, is created  
 1219 to read:

1220 320.102 Certain marine boat trailers; exemption. — The  
 1221 registration or renewal of registration of any marine boat  
 1222 trailer owned and operated by a nonprofit organization that is  
 1223 exempt under s. 501(c)(3) of the Internal Revenue Code and which  
 1224 is used exclusively in carrying on their customary nonprofit  
 1225 activities, is exempt from paying the fees in ss. 320.03(5),

1226 320.03(6), 320.03(9), 320.031(2), 320.04(1)(a), 320.04(1)(b),  
 1227 320.04(1)(c), 320.06(1)(b), 320.06(3)(b), 320.0801, 320.0802,  
 1228 320.0804, and 320.08046.

1229 Section 31. Effective upon this act becoming a law,  
 1230 subsection (5) of section 336.021, Florida Statutes, is amended  
 1231 to read:

1232 336.021 County transportation system; levy of ninth-cent  
 1233 fuel tax on motor fuel and diesel fuel.—

1234 (5) All impositions of the tax shall be levied before  
 1235 October 1 of each year to be effective January 1 of the  
 1236 following year. However, levies of the tax which were in effect  
 1237 on July 1, 2002, and which expire on August 31 of any year may  
 1238 be reimposed at the current authorized rate provided the tax is  
 1239 levied before July 1 and is ~~to be~~ effective September 1 of the  
 1240 year of expiration. All impositions shall be required to end on  
 1241 December 31 of a year. A decision to rescind the tax shall not  
 1242 take effect on any date other than December 31 and shall require  
 1243 a minimum of 60 days' notice to the department of such decision.

1244 Section 32. Effective upon this act becoming a law,  
 1245 paragraphs (a) and (b) of subsection (1) and paragraph (a) of  
 1246 subsection (5) of section 336.025, Florida Statutes, are amended  
 1247 to read:

1248 336.025 County transportation system; levy of local option  
 1249 fuel tax on motor fuel and diesel fuel.—

1250 (1)(a) In addition to other taxes allowed by law, there

1251 may be levied as provided in ss. 206.41(1)(e) and 206.87(1)(c) a  
 1252 1-cent, 2-cent, 3-cent, 4-cent, 5-cent, or 6-cent local option  
 1253 fuel tax upon every gallon of motor fuel and diesel fuel sold in  
 1254 a county and taxed under the provisions of part I or part II of  
 1255 chapter 206.

1256 1. All impositions and rate changes of the tax shall be  
 1257 levied before October 1 to be effective January 1 of the  
 1258 following year for a period not to exceed 30 years, and the  
 1259 applicable method of distribution shall be established pursuant  
 1260 to subsection (3) or subsection (4). However, levies of the tax  
 1261 which were in effect on July 1, 2002, and which expire on August  
 1262 31 of any year may be reimposed at the current authorized rate  
 1263 provided the tax is levied before July 1 and is effective  
 1264 September 1 of the year of expiration. Upon expiration, the tax  
 1265 may be releived provided that a redetermination of the method of  
 1266 distribution is made as provided in this section.

1267 2. County and municipal governments shall utilize moneys  
 1268 received pursuant to this paragraph only for transportation  
 1269 expenditures.

1270 3. Any tax levied pursuant to this paragraph may be  
 1271 extended on a majority vote of the governing body of the county.  
 1272 A redetermination of the method of distribution shall be  
 1273 established pursuant to subsection (3) or subsection (4), if,  
 1274 after July 1, 1986, the tax is extended or the tax rate changed,  
 1275 for the period of extension or for the additional tax.

1276 (b) In addition to other taxes allowed by law, there may  
 1277 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-  
 1278 cent, 4-cent, or 5-cent local option fuel tax upon every gallon  
 1279 of motor fuel sold in a county and taxed under the provisions of  
 1280 part I of chapter 206. The tax shall be levied by an ordinance  
 1281 adopted by a majority plus one vote of the membership of the  
 1282 governing body of the county or by referendum.

1283 1. All impositions and rate changes of the tax shall be  
 1284 levied before October 1, to be effective January 1 of the  
 1285 following year. However, levies of the tax which were in effect  
 1286 on July 1, 2002, and which expire on August 31 of any year may  
 1287 be reimposed at the current authorized rate provided that the  
 1288 tax is levied before July 1 and is effective September 1 of the  
 1289 year of expiration.

1290 2. The county may, prior to levy of the tax, establish by  
 1291 interlocal agreement with one or more municipalities located  
 1292 therein, representing a majority of the population of the  
 1293 incorporated area within the county, a distribution formula for  
 1294 dividing the entire proceeds of the tax among county government  
 1295 and all eligible municipalities within the county. If no  
 1296 interlocal agreement is adopted before the effective date of the  
 1297 tax, tax revenues shall be distributed pursuant to the  
 1298 provisions of subsection (4). If no interlocal agreement exists,  
 1299 a new interlocal agreement may be established prior to June 1 of  
 1300 any year pursuant to this subparagraph. However, any interlocal

1301 agreement agreed to under this subparagraph after the initial  
 1302 levy of the tax or change in the tax rate authorized in this  
 1303 section shall under no circumstances materially or adversely  
 1304 affect the rights of holders of outstanding bonds which are  
 1305 backed by taxes authorized by this paragraph, and the amounts  
 1306 distributed to the county government and each municipality shall  
 1307 not be reduced below the amount necessary for the payment of  
 1308 principal and interest and reserves for principal and interest  
 1309 as required under the covenants of any bond resolution  
 1310 outstanding on the date of establishment of the new interlocal  
 1311 agreement.

1312         3. County and municipal governments shall use moneys  
 1313 received pursuant to this paragraph for transportation  
 1314 expenditures needed to meet the requirements of the capital  
 1315 improvements element of an adopted comprehensive plan or for  
 1316 expenditures needed to meet immediate local transportation  
 1317 problems and for other transportation-related expenditures that  
 1318 are critical for building comprehensive roadway networks by  
 1319 local governments. For purposes of this paragraph, expenditures  
 1320 for the construction of new roads, the reconstruction or  
 1321 resurfacing of existing paved roads, or the paving of existing  
 1322 graded roads shall be deemed to increase capacity and such  
 1323 projects shall be included in the capital improvements element  
 1324 of an adopted comprehensive plan. Expenditures for purposes of  
 1325 this paragraph shall not include routine maintenance of roads.

1326 (5) (a) By October 1 of each year, the county shall notify  
 1327 the Department of Revenue of the rate of the taxes levied  
 1328 pursuant to paragraphs (1) (a) and (b), and of its decision to  
 1329 rescind or change the rate of a tax, if applicable, and shall  
 1330 provide the department with a certified copy of the interlocal  
 1331 agreement established under subparagraph (1) (b)2. or  
 1332 subparagraph (3) (a)1. with distribution proportions established  
 1333 by such agreement or pursuant to subsection (4), if applicable.  
 1334 A decision to rescind a tax may not take effect on any date  
 1335 other than December 31, regardless of when the tax was  
 1336 originally imposed, and requires a minimum of 60 days' notice to  
 1337 the Department of Revenue of such decision.

1338 Section 33. Subsection (4) of section 376.30781, Florida  
 1339 Statutes, is amended to read:

1340 376.30781 Tax credits for rehabilitation of drycleaning-  
 1341 solvent-contaminated sites and brownfield sites in designated  
 1342 brownfield areas; application process; rulemaking authority;  
 1343 revocation authority.-

1344 (4) The Department of Environmental Protection is  
 1345 responsible for allocating the tax credits provided for in s.  
 1346 220.1845, which may not exceed a total of \$20 ~~\$21.6~~ million in  
 1347 tax credits in the 2017-2018 ~~2015-2016~~ fiscal year and \$10 ~~\$5~~  
 1348 million in tax credits annually thereafter.

1349 Section 34. Effective January 1, 2018, subsection (2) of  
 1350 section 376.70, Florida Statutes, is amended to read:

1351 376.70 Tax on gross receipts of drycleaning facilities.-

1352 (2) Each drycleaning facility or dry drop-off facility  
 1353 imposing a charge for the drycleaning or laundering of clothing  
 1354 or other fabrics is required to register with the Department of  
 1355 Revenue and become licensed for the purposes of this section.  
 1356 The owner or operator of the facility shall register the  
 1357 facility with the Department of Revenue. Drycleaning facilities  
 1358 or dry drop-off facilities operating at more than one location  
 1359 are only required to have a single registration. ~~The fee for~~  
 1360 ~~registration is \$30. The owner or operator of the facility shall~~  
 1361 ~~pay the registration fee to the Department of Revenue. The~~  
 1362 ~~department may waive the registration fee for applications~~  
 1363 ~~submitted through the department's Internet registration~~  
 1364 ~~process.~~

1365 Section 35. Effective upon this act becoming a law,  
 1366 section 376.71, Florida Statutes, is amended to read:

1367 376.71 ~~Registration fee and~~ Gross receipts tax; exemption  
 1368 ~~exemptions.~~-The ~~registration fee and the~~ gross receipts tax  
 1369 imposed under s. ss. 376.303(1) (d) does ~~and 376.70~~ do not apply  
 1370 to uniform rental companies or linen supply companies.

1371 Section 36. Effective upon this act becoming a law,  
 1372 subsection (2) of section 376.75, Florida Statutes, is amended  
 1373 to read:

1374 376.75 Tax on production or importation of  
 1375 perchloroethylene.-

1376 (2) Any person producing in, importing into, or causing to  
 1377 be imported into, or selling in, this state perchloroethylene  
 1378 must register with the Department of Revenue and become licensed  
 1379 for the purposes of remitting the tax pursuant to, or providing  
 1380 information required by, this section. Such person must register  
 1381 as a seller of perchloroethylene, a user of perchloroethylene in  
 1382 drycleaning facilities, or a user of perchloroethylene for  
 1383 purposes other than drycleaning. Persons operating at more than  
 1384 one location are only required to have a single registration.  
 1385 ~~The fee for registration is \$30.~~ Failure to timely register is a  
 1386 misdemeanor of the first degree, punishable as provided in s.  
 1387 775.082 or s. 775.083.

1388 Section 37. Effective upon this act becoming a law,  
 1389 subsection (1) of section 443.131, Florida Statutes, is amended  
 1390 to read:

1391 443.131 Contributions.—

1392 (1) PAYMENT OF CONTRIBUTIONS.—Contributions accrue and are  
 1393 payable by each employer for each calendar quarter he or she is  
 1394 subject to this chapter for wages paid during each calendar  
 1395 quarter for employment. Contributions are due and payable by  
 1396 each employer to the tax collection service provider, in  
 1397 accordance with the rules adopted by the Department of Economic  
 1398 Opportunity or the state agency providing tax collection  
 1399 services. This subsection does not prohibit the tax collection  
 1400 service provider from allowing, at the request of the employer,

1401 employers of employees performing domestic services, as defined  
 1402 in s. 443.1216(6), to pay contributions or report wages at  
 1403 intervals other than quarterly when the nonquarterly payment or  
 1404 reporting assists the service provider and when nonquarterly  
 1405 payment and reporting is authorized under federal law. Employers  
 1406 of employees performing domestic services may report wages and  
 1407 pay contributions annually, with a due date of no later than  
 1408 January 31 unless the 31st is a Saturday, Sunday, or holiday in  
 1409 which event the due date will be the next day that is not a  
 1410 Saturday, Sunday, or holiday ~~January 1 and a delinquency date of~~  
 1411 ~~February 1.~~ For purposes of this subsection, the term "holiday"  
 1412 has the same meaning as set forth in s. 110.117(1) and (2) and  
 1413 includes any day on which the United States Postal Service  
 1414 offices are closed. To qualify for this election, the employer  
 1415 must employ only employees performing domestic services, be  
 1416 eligible for a variation from the standard rate computed under  
 1417 subsection (3), apply to this program no later than December 1  
 1418 of the preceding calendar year, and agree to provide the  
 1419 department or its tax collection service provider with any  
 1420 special reports that are requested, including copies of all  
 1421 federal employment tax forms. An employer who fails to timely  
 1422 furnish any wage information required by the department or its  
 1423 tax collection service provider loses the privilege to  
 1424 participate in this program, effective the calendar quarter  
 1425 immediately after the calendar quarter the failure occurred. The

1426 employer may reapply for annual reporting when a complete  
 1427 calendar year elapses after the employer's disqualification if  
 1428 the employer timely furnished any requested wage information  
 1429 during the period in which annual reporting was denied. An  
 1430 employer may not deduct contributions, interests, penalties,  
 1431 fines, or fees required under this chapter from any part of the  
 1432 wages of his or her employees. A fractional part of a cent less  
 1433 than one-half cent shall be disregarded from the payment of  
 1434 contributions, but a fractional part of at least one-half cent  
 1435 shall be increased to 1 cent.

1436 Section 38. Effective upon this act becoming a law,  
 1437 paragraph (d) of subsection (1) of section 443.141, Florida  
 1438 Statutes, is amended to read:

1439 443.141 Collection of contributions and reimbursements.—

1440 (1) PAST DUE CONTRIBUTIONS AND REIMBURSEMENTS; DELINQUENT,  
 1441 ERRONEOUS, INCOMPLETE, OR INSUFFICIENT REPORTS.—

1442 (d) Payments for contributions.—For an annual  
 1443 administrative fee not to exceed \$5, a contributing employer may  
 1444 pay its quarterly contributions due for wages paid in the first  
 1445 three quarters of each year in equal installments if those  
 1446 contributions are paid as follows:

1447 1. For contributions due for wages paid in the first  
 1448 quarter of each year, one-fourth of the contributions due must  
 1449 be paid on or before April 30, one-fourth must be paid on or  
 1450 before July 31, one-fourth must be paid on or before October 31,

1451 and one-fourth must be paid on or before December 31.

1452       2. In addition to the payments specified in subparagraph  
 1453 1., for contributions due for wages paid in the second quarter  
 1454 of each year, one-third of the contributions due must be paid on  
 1455 or before July 31, one-third must be paid on or before October  
 1456 31, and one-third must be paid on or before December 31.

1457       3. In addition to the payments specified in subparagraphs  
 1458 1. and 2., for contributions due for wages paid in the third  
 1459 quarter of each year, one-half of the contributions due must be  
 1460 paid on or before October 31, and one-half must be paid on or  
 1461 before December 31.

1462       4. If any of the due dates listed in this paragraph fall  
 1463 on a Saturday, Sunday, or holiday, the due date will be the next  
 1464 day that is not a Saturday, Sunday, or holiday. For purposes of  
 1465 this paragraph, the term "holiday" has the same meaning as set  
 1466 forth in s. 110.117(1) and (2) and includes any day on which the  
 1467 United States Postal Service offices are closed.

1468       ~~5.4.~~ The annual administrative fee assessed for electing  
 1469 to pay under the installment method shall be collected at the  
 1470 time the employer makes the first installment payment each year.  
 1471 The fee shall be segregated from the payment and deposited into  
 1472 the Operating Trust Fund of the Department of Revenue.

1473       ~~6.5.~~ Interest does not accrue on any contribution that  
 1474 becomes due for wages paid in the first three quarters of each  
 1475 year if the employer pays the contribution in accordance with

1476 subparagraphs 1.-5. ~~1.-4.~~ Interest and fees continue to accrue  
1477 on prior delinquent contributions and commence accruing on all  
1478 contributions due for wages paid in the first three quarters of  
1479 each year which are not paid in accordance with subparagraphs  
1480 1.-4. ~~1.-3.~~ Penalties may be assessed in accordance with this  
1481 chapter. The contributions due for wages paid in the fourth  
1482 quarter are not affected by this paragraph and are due and  
1483 payable in accordance with this chapter.

1484 Section 39. Effective upon this act becoming a law,  
1485 section 443.163, Florida Statutes, is amended to read:

1486 443.163 Electronic reporting and remitting of  
1487 contributions and reimbursements.—

1488 (1) An employer may file any report and remit any  
1489 contributions or reimbursements required under this chapter by  
1490 electronic means. The Department of Economic Opportunity or the  
1491 state agency providing reemployment assistance tax collection  
1492 services shall adopt rules prescribing the format and  
1493 instructions necessary for electronically filing reports and  
1494 remitting contributions and reimbursements to ensure a full  
1495 collection of contributions and reimbursements due. The  
1496 acceptable method of transfer, the method, form, and content of  
1497 the electronic means, and the method, if any, by which the  
1498 employer will be provided with an acknowledgment shall be  
1499 prescribed by the department or its tax collection service  
1500 provider. However, any employer who employed 10 or more

1501 employees in any quarter during the preceding state fiscal year  
1502 must file the Employers Quarterly Reports ~~(UCT-6)~~ for the  
1503 current calendar year and remit the contributions and  
1504 reimbursements due by electronic means approved by the tax  
1505 collection service provider. A person who prepared and reported  
1506 for 100 or more employers in any quarter during the preceding  
1507 state fiscal year must file the Employers Quarterly Reports  
1508 ~~(UCT-6)~~ for each calendar quarter in the current calendar year,  
1509 beginning with reports due for the second calendar quarter of  
1510 2003, by electronic means approved by the tax collection service  
1511 provider.

1512 (2) (a) An employer who is required by law to file an  
1513 Employers Quarterly Report ~~(UCT-6)~~ by approved electronic means,  
1514 but who files the report by a means other than approved  
1515 electronic means, is liable for a penalty of \$50 for that report  
1516 and \$1 for each employee. This penalty is in addition to any  
1517 other penalty provided by this chapter. However, the penalty  
1518 does not apply if the tax collection service provider waives the  
1519 electronic filing requirement in advance. An employer who fails  
1520 to remit contributions or reimbursements by approved electronic  
1521 means as required by law is liable for a penalty of \$50 for each  
1522 remittance submitted by a means other than approved electronic  
1523 means. This penalty is in addition to any other penalty provided  
1524 by this chapter.

1525 (b) A person who prepared and reported for 100 or more

1526 employers in any quarter during the preceding state fiscal year,  
1527 but who fails to file an Employers Quarterly Report ~~(UCT-6)~~ for  
1528 each calendar quarter in the current calendar year by approved  
1529 electronic means, is liable for a penalty of \$50 for that report  
1530 and \$1 for each employee. This penalty is in addition to any  
1531 other penalty provided by this chapter. However, the penalty  
1532 does not apply if the tax collection service provider waives the  
1533 electronic filing requirement in advance.

1534 (3) The tax collection service provider may waive the  
1535 requirement to file an Employers Quarterly Report ~~(UCT-6)~~ by  
1536 electronic means for employers that are unable to comply despite  
1537 good faith efforts or due to circumstances beyond the employer's  
1538 reasonable control.

1539 (a) As prescribed by the Department of Economic  
1540 Opportunity or its tax collection service provider, grounds for  
1541 approving the waiver include, but are not limited to,  
1542 circumstances in which the employer does not:

1543 1. Currently file information or data electronically with  
1544 any business or government agency; or

1545 2. Have a compatible computer that meets or exceeds the  
1546 standards prescribed by the department or its tax collection  
1547 service provider.

1548 (b) The tax collection service provider shall accept other  
1549 reasons for requesting a waiver from the requirement to submit  
1550 the Employers Quarterly Report ~~(UCT-6)~~ by electronic means,

1551 including, but not limited to:

1552 1. That the employer needs additional time to program his  
1553 or her computer;

1554 2. That complying with this requirement causes the  
1555 employer financial hardship; or

1556 3. That complying with this requirement conflicts with the  
1557 employer's business procedures.

1558 (c) The department or the state agency providing  
1559 reemployment assistance tax collection services may establish by  
1560 rule the length of time a waiver is valid and may determine  
1561 whether subsequent waivers will be authorized, based on this  
1562 subsection.

1563 (4) As used in this section, the term "electronic means"  
1564 includes, but is not limited to, electronic data interchange;  
1565 electronic funds transfer; and use of the Internet, telephone,  
1566 or other technology specified by the Department of Economic  
1567 Opportunity or its tax collection service provider.

1568 (5) The tax collection service provider may waive the  
1569 penalty imposed by this section if a written request for waiver  
1570 is filed that establishes that imposition of the penalty would  
1571 be inequitable. Examples of inequity include, but are not  
1572 limited to, situations in which the failure to electronically  
1573 file was caused by:

1574 (a) Death or serious illness of the person responsible for  
1575 preparing and filing the report;

1576 (b) Destruction of the business records by fire or other  
 1577 casualty; or

1578 (c) Unscheduled and unavoidable computer down time.

1579 Section 40. Section 563.01, Florida Statutes, is amended  
 1580 to read:

1581 563.01 Definitions ~~Definition.~~— The term: ~~terms~~

1582 (1) "Beer" means a brewed beverage that meets the federal  
 1583 definition of beer in 27 C.F.R. s. 25.11 and contains less than  
 1584 6 percent alcohol by volume. and

1585 (2) "Malt beverage" means any ~~mean all~~ brewed beverage  
 1586 ~~beverages~~ containing malt.

1587  
 1588 The terms "beer" and "malt beverage" have the same meaning when  
 1589 either term is used in the Beverage Law. The terms do not  
 1590 include alcoholic beverages that require a certificate of label  
 1591 approval by the Federal Government as wine or as distilled  
 1592 spirits.

1593 Section 41. Paragraph (c) of subsection (1) and subsection  
 1594 (6) of section 624.5105, Florida Statutes, are amended to read:

1595 624.5105 Community contribution tax credit; authorization;  
 1596 limitations; eligibility and application requirements;  
 1597 administration; definitions; expiration.—

1598 (1) AUTHORIZATION TO GRANT TAX CREDITS; LIMITATIONS.—

1599 (c) The total amount of tax credit which may be granted  
 1600 for all programs approved under this section and ss.

1601 212.08(5) (p) and 220.183 is ~~\$18.4 million in the 2015-2016~~  
 1602 ~~fiscal year, \$21.4 million in the 2016-2017 fiscal year, and~~  
 1603 ~~\$21.4 million~~ each fiscal year ~~in the 2017-2018 fiscal year~~ for  
 1604 projects that provide housing opportunities for persons with  
 1605 special needs as defined in s. 420.0004 or homeownership  
 1606 opportunities for low-income or very-low-income households as  
 1607 defined in s. 420.9071 and \$3.5 million each fiscal year  
 1608 ~~annually~~ for all other projects.

1609 (6) EXPIRATION.—The provisions of this section, except  
 1610 paragraph (1) (e), expire June 30, 2019 ~~2018~~.

1611 Section 42. Effective upon this act becoming a law,  
 1612 subsection (3) of section 733.2121, Florida Statutes, is amended  
 1613 to read:

1614 733.2121 Notice to creditors; filing of claims.—

1615 (3) (a) The personal representative shall promptly make a  
 1616 diligent search to determine the names and addresses of  
 1617 creditors of the decedent who are reasonably ascertainable, even  
 1618 if the claims are unmatured, contingent, or unliquidated, and  
 1619 shall promptly serve a copy of the notice on those creditors.  
 1620 Impracticable and extended searches are not required. Service is  
 1621 not required on any creditor who has filed a claim as provided  
 1622 in this part, whose claim has been paid in full, or whose claim  
 1623 is listed in a personal representative's timely filed proof of  
 1624 claim.

1625 (b) The personal representative is not individually liable

1626 to any person for giving notice under this section, even if it  
 1627 is later determined that notice was not required. The service of  
 1628 notice to creditors in accordance with this section shall not be  
 1629 construed as admitting the validity or enforceability of a  
 1630 claim.

1631 (c) If the personal representative in good faith fails to  
 1632 give notice required by this section, the personal  
 1633 representative is not liable to any person for the failure.  
 1634 Liability, if any, for the failure is on the estate.

1635 (d) If a decedent at the time of death was 55 years of age  
 1636 or older, the personal representative shall promptly serve a  
 1637 copy of the notice to creditors and provide a copy of the death  
 1638 certificate on the Agency for Health Care Administration within  
 1639 3 months after the first publication of the notice to creditors,  
 1640 unless the agency has already filed a statement of claim in the  
 1641 estate proceedings.

1642 (e) The personal representative shall only serve a notice  
 1643 of creditors on the Department of Revenue if the department is  
 1644 determined to be a creditor under paragraph (a) ~~If the~~  
 1645 ~~Department of Revenue has not previously been served with a copy~~  
 1646 ~~of the notice to creditors, then service of the inventory on the~~  
 1647 ~~Department of Revenue shall be the equivalent of service of a~~  
 1648 ~~copy of the notice to creditors.~~

1649 Section 43. Clothing, school supplies, personal computers,  
 1650 and personal computer-related accessories; sales tax holiday.-

1651        (1) The tax levied under chapter 212, Florida Statutes,  
1652 may not be collected during the period from 12:01 a.m. on August  
1653 4, 2017, through 11:59 p.m. on August 13, 2017, on the retail  
1654 sale of:

1655        (a) Clothing, wallets, or bags, including handbags,  
1656 backpacks, fanny packs, and diaper bags, but excluding  
1657 briefcases, suitcases, and other garment bags, having a sales  
1658 price of \$100 or less per item. As used in this paragraph, the  
1659 term "clothing" means:

1660        1. Any article of wearing apparel intended to be worn on  
1661 or about the human body, excluding watches, watchbands, jewelry,  
1662 umbrellas, and handkerchiefs; and

1663        2. All footwear, excluding skis, swim fins, roller blades,  
1664 and skates.

1665        (b) School supplies having a sales price of \$15 or less  
1666 per item. As used in this paragraph, the term "school supplies"  
1667 means pens, pencils, erasers, crayons, notebooks, notebook  
1668 filler paper, legal pads, binders, lunch boxes, construction  
1669 paper, markers, folders, poster board, composition books, poster  
1670 paper, scissors, cellophane tape, glue or paste, rulers,  
1671 computer disks, protractors, compasses, and calculators.

1672        (2) The tax levied under chapter 212, Florida Statutes,  
1673 may not be collected during the period from 12:01 a.m. on August  
1674 4, 2017, through 11:59 p.m. on August 13, 2017, on the first  
1675 \$1,000 of the sales price of personal computers or personal

1676 computer-related accessories purchased for noncommercial home or  
1677 personal use. For purposes of this subsection, the term:

1678 (a) "Personal computers" includes electronic book readers,  
1679 laptops, desktops, handhelds, tablets, and tower computers. The  
1680 term does not include cellular telephones, video game consoles,  
1681 digital media receivers, or devices that are not primarily  
1682 designed to process data.

1683 (b) "Personal computer-related accessories" includes  
1684 keyboards, mice, personal digital assistants, monitors, other  
1685 peripheral devices, modems, routers, and nonrecreational  
1686 software, regardless of whether the accessories are used in  
1687 association with a personal computer base unit. The term does  
1688 not include furniture or systems, devices, software, or  
1689 peripherals that are designed or intended primarily for  
1690 recreational use.

1691 (c) "Monitors" does not include devices that include a  
1692 television tuner.

1693 (3) The tax exemptions provided in this section do not  
1694 apply to sales within a theme park or entertainment complex as  
1695 defined in s. 509.013(9), Florida Statutes, within a public  
1696 lodging establishment as defined in s. 509.013(4), Florida  
1697 Statutes, or within an airport as defined in s. 330.27(2),  
1698 Florida Statutes.

1699 (4) The tax exemptions provided in this section apply at  
1700 the option of a dealer if less than 5 percent of the dealer's

1701 gross sales of tangible personal property in the prior calendar  
 1702 year are comprised of items that would be exempt under this  
 1703 section. If a qualifying dealer chooses not to participate in  
 1704 the tax holiday, the dealer must notify the Department of  
 1705 Revenue in writing, by August 1, 2017, of its election to  
 1706 collect sales tax during the holiday and must post a copy of  
 1707 that notice in a conspicuous location at its place of business.

1708 (5) The Department of Revenue may, and all conditions are  
 1709 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)  
 1710 and 120.54(4), Florida Statutes, to administer this section.

1711 (6) For the 2017-2018 fiscal year, the sum of \$241,200 in  
 1712 nonrecurring funds is appropriated from the General Revenue Fund  
 1713 to the Department of Revenue for the purpose of implementing  
 1714 this section.

1715 Section 44. Disaster preparedness supplies; sales tax  
 1716 holiday.-

1717 (1) The tax levied under chapter 212, Florida Statutes,  
 1718 may not be collected during the period from 12:01 a.m. on May  
 1719 27, 2017, through 11:59 p.m. on June 4, 2017, on the retail sale  
 1720 of:

1721 (a) A portable self-powered light source selling for \$20  
 1722 or less.

1723 (b) A portable self-powered radio, two-way radio, or  
 1724 weatherband radio selling for \$50 or less.

1725 (c) A tarpaulin or other flexible waterproof sheeting

- 1726 selling for \$50 or less.
- 1727 (d) A self-contained first-aid kit selling for \$30 or
- 1728 less.
- 1729 (e) A ground anchor system or tie-down kit selling for \$50
- 1730 or less.
- 1731 (f) A gas or diesel fuel tank selling for \$25 or less.
- 1732 (g) A package of AA-cell, C-cell, D-cell, 6-volt, or 9-
- 1733 volt batteries, excluding automobile and boat batteries, selling
- 1734 for \$30 or less.
- 1735 (h) A nonelectric food storage cooler selling for \$30 or
- 1736 less.
- 1737 (i) A portable generator used to provide light or
- 1738 communications or preserve food in the event of a power outage
- 1739 selling for \$750 or less.
- 1740 (j) Reusable ice selling for \$10 or less.
- 1741 (2) The Department of Revenue may, and all conditions are
- 1742 deemed met to, adopt emergency rules pursuant to ss. 120.536(1)
- 1743 and 120.54, Florida Statutes, to administer this section.
- 1744 (3) The tax exemptions provided in this section do not
- 1745 apply to sales within a theme park or entertainment complex as
- 1746 defined in s. 509.013(9), Florida Statutes, within a public
- 1747 lodging establishment as defined in s. 509.013(4), Florida
- 1748 Statutes, or within an airport as defined in s. 330.27(2),
- 1749 Florida Statutes.
- 1750 (4) For the 2016-17 fiscal year, the sum of \$290,580 in

1751 nonrecurring funds is appropriated from the General Revenue Fund  
 1752 to the Department of Revenue for the purpose of implementing  
 1753 this section.

1754 (5) This section is effective upon this act becoming a  
 1755 law.

1756 Section 45. Educational textbooks and instructional  
 1757 materials; sales tax exemption.—

1758 (1) The tax levied under chapter 212, Florida Statutes,  
 1759 may not be collected on the retail sale of textbooks that are  
 1760 required or recommended for use in a course offered by a public  
 1761 postsecondary educational institution as described in s.  
 1762 1000.04, Florida Statutes, or a nonpublic postsecondary  
 1763 educational institution that is eligible to participate in a  
 1764 tuition assistance program authorized by s. 1009.89, Florida  
 1765 Statutes, or s. 1009.891, Florida Statutes. As used in this  
 1766 section, the term "textbook" means any required or recommended  
 1767 manual of instruction or any instructional materials for a  
 1768 course in any field of study. As used in this section, the term  
 1769 "instructional materials" means any educational materials, in  
 1770 printed or digital format, that are required or recommended for  
 1771 use in a course in any field of study. To demonstrate that a  
 1772 sale is not subject to tax, the student must provide a physical  
 1773 or an electronic copy of the following to the vendor:

- 1774 (a) His or her student identification number; and
- 1775 (b) An applicable course syllabus or list of required and

1776 recommended textbooks and instructional materials that meet the  
1777 criteria in s. 1004.085(3), Florida Statutes.

1778  
1779 The vendor must maintain proper documentation, as prescribed by  
1780 department rule, to identify the complete transaction or portion  
1781 of the transaction that involves the sale of textbooks that are  
1782 not subject to tax.

1783 (2) The tax exemptions provided in this section do not  
1784 apply to sales within a theme park or entertainment complex as  
1785 defined in s. 509.013(9), Florida Statutes, within a public  
1786 lodging establishment as defined in s. 509.013(4), Florida  
1787 Statutes, or within an airport as defined in s. 330.27(2),  
1788 Florida Statutes.

1789 (3) (a) The Department of Revenue may, and all conditions  
1790 are deemed met to, adopt emergency rules pursuant to ss.  
1791 120.536(1) and 120.54, Florida Statutes, to administer this  
1792 section.

1793 (b) Notwithstanding any other provision of law, emergency  
1794 rules adopted pursuant to paragraph (a) are effective for 6  
1795 months after adoption and may be renewed during the pendency of  
1796 procedures to adopt permanent rules addressing the subject of  
1797 the emergency rules.

1798 (4) This section is repealed June 30, 2018.

1799 Section 46. (1) The Department of Revenue may, and all  
1800 conditions are deemed met to, adopt emergency rules pursuant to

1801 ss. 120.536(1) and 120.54, Florida Statutes, for the purpose of  
 1802 implementing the amendments made by this act to s. 212.08(19),  
 1803 Florida Statutes.

1804 (2) Notwithstanding any other provision of law, emergency  
 1805 rules adopted pursuant to subsection (1) are effective for 6  
 1806 months after adoption and may be renewed during the pendency of  
 1807 procedures to adopt permanent rules addressing the subject of  
 1808 the emergency rules.

1809 (3) This section is repealed January 1, 2019.

1810 Section 47. Section 206.998, Florida Statutes, is amended  
 1811 to read:

1812 206.998 Applicability of specified sections of parts I and  
 1813 II.—The provisions of ss. 206.01, 206.02, 206.025, 206.026,  
 1814 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.07,  
 1815 206.075, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15,  
 1816 206.16, 206.17, 206.175, 206.18, 206.199, 206.20, 206.204,  
 1817 206.205, 206.21, 206.215, 206.22, 206.23, 206.24, 206.25,  
 1818 206.27, 206.28, ~~206.405, 206.406~~, 206.41, 206.413, 206.43,  
 1819 206.44, 206.48, 206.485, 206.49, 206.56, 206.59, 206.606,  
 1820 206.608, and 206.61 of part I of this chapter and ss. 206.86,  
 1821 206.872, 206.874, 206.8745, 206.88, 206.90, and 206.93 of part  
 1822 II of this chapter shall, as far as lawful or practicable, be  
 1823 applicable to the tax levied and imposed and to the collection  
 1824 thereof as if fully set out in this part. However, any provision  
 1825 of any such section does not apply if it conflicts with any

1826 provision of this part.

1827       Section 48. For the 2017-2018 fiscal year, the sums of  
 1828 \$121,398 in recurring funds and \$11,730 in nonrecurring funds  
 1829 are appropriated from the Operating Trust Fund to the Department  
 1830 of Revenue to implement the amendments made by this act to s.  
 1831 212.08(19), Florida Statutes.

1832       Section 49. The amendments made by this act to s.  
 1833 212.08(5)(a), Florida Statutes, that exempt certain animal  
 1834 health products and aquaculture health products, are intended to  
 1835 be remedial in nature and apply retroactively, but do not  
 1836 provide a basis for an assessment of any tax or create a right  
 1837 to a refund or credit of any tax paid before the effective date  
 1838 of this act.

1839       Section 50. The amendments made by this act to s. 220.222,  
 1840 Florida Statutes, apply to taxable years beginning on or after  
 1841 January 1, 2016.

1842       Section 51. For the 2017-2018 fiscal year, the sum of  
 1843 \$149,818 in nonrecurring funds is appropriated from the General  
 1844 Revenue Fund to the Department of Revenue to implement the  
 1845 amendments made by this act to ss. 212.08(7) and 212.031,  
 1846 Florida Statutes.

1847       Section 52. Except as otherwise expressly provided in this  
 1848 act and except for this section, which shall take effect upon  
 1849 this act becoming a law, this act shall take effect July 1,  
 1850 2017.